## Amendment 22

Molly Scott Cato
on behalf of the Verts/ALE Group

## Report

A8-0307/2017
Cătălin Sorin Ivan
Value added tax obligations for supplies of services and distance sales of goods COM(2016)0757-C8-0004/2017 - 2016/0370(CNS)

## Proposal for a directive

Article 1 - paragraph 1 - point 2
Directive 2006/112/EC
Article 58 - paragraph 2 - point c

Text proposed by the Commission
(c) the total value, exclusive of VAT, of such supplies does not in the current calendar year exceed EUR 10000 , or the equivalent in national currency, and did not do so in the course of the preceding calendar year

## Amendment

(c) the total value, exclusive of VAT, of such supplies does not in the current calendar year exceed EUR 100 000, or the equivalent in national currency, and did not do so in the course of the preceding calendar year

Or. en

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Cătălin Sorin Ivan
Value added tax obligations for supplies of services and distance sales of goods COM(2016)0757-C8-0004/2017-2016/0370(CNS)

## Proposal for a directive

Article 2 - paragraph 1 -point 6
Directive 2006/112/EC
Article 59 c - paragraph 1 - point c

## Text proposed by the Commission

(c) the total value, exclusive of VAT, of the supplies covered by these provisions does not in the current calendar year exceed EUR 10000 , or the equivalent in national currency, nor did it do so in the course of the preceding calendar year.

## Amendment

(c) the total value, exclusive of VAT, of the supplies covered by these provisions does not in the current calendar year exceed EUR $\mathbf{1 0 0} \mathbf{0 0 0}$, or the equivalent in national currency, nor did it do so in the course of the preceding calendar year.

